

Address Service Requested

FORM

M-R

ASSESSMENT DATE AS OF: JANUARY 1, 2006
DUE DATE: MARCH 1, 2006

WISCONSIN MANUFACTURING REAL ESTATE RETURN

2006

REPORTING REQUIREMENTS – Use this form, the 2006 Manufacturing Real Estate Return (M-R), to comply with section 70.995(12) of the Wisconsin Statutes. This statute requires an annual filing of this prescribed form by owners of real estate classified as manufacturing property for property tax purposes, whether owner-occupied or tenant-occupied. If you do not file this form you will receive a filing penalty and lose the right to appeal your assessment. Please discard unused schedules instead of returning them with your completed forms. **DO NOT COMBINE INFORMATION FROM OTHER PARCELS ON THIS FORM.** Faxed copies of the return are not acceptable because we must have the original signature.

INTERNET FORMS – The Excel computer version of this form may be downloaded from the Department of Revenue web site at www.dor.state.wi.us/forms/manuf/index.html. When submitting a printed copy of the Excel version of the M-R, be sure to affix the preprinted mailing label from the M-R booklet you received in the mail (see page 3).

NEW MANUFACTURER – If you are seeking manufacturing classification for property tax for the first time, you **MUST** contact the Department of Revenue in writing prior to March 1, 2006 to request this classification. Your request must be postmarked or received on or before March 1. The address of the Manufacturing & Utility Section Office in your area is shown on page 2 of this booklet.

IF YOU SOLD THIS REAL ESTATE PRIOR TO JANUARY 1, 2006, please write the new owner's name and address in the space provided below and return this page with mailing label intact to the Manufacturing & Utility Section Office in your area. Addresses are shown on page 2 of this booklet. If you sold this real estate **after** January 1, 2006, attach a note with your completed return identifying the new owner's name, address, phone number and the date of sale.

E-FILING OF FORM M-R IS NOT AVAILABLE FOR 2006, BUT WE HOPE TO HAVE IT AVAILABLE FOR 2007.

Name		Telephone Number	
Street		PO Box	
City		State	Zip
Date of Sale	Purchase Price		



Addresses of Manufacturing & Utility Section Offices Wisconsin Department of Revenue

(Mail the completed return to the appropriate office listed below.)

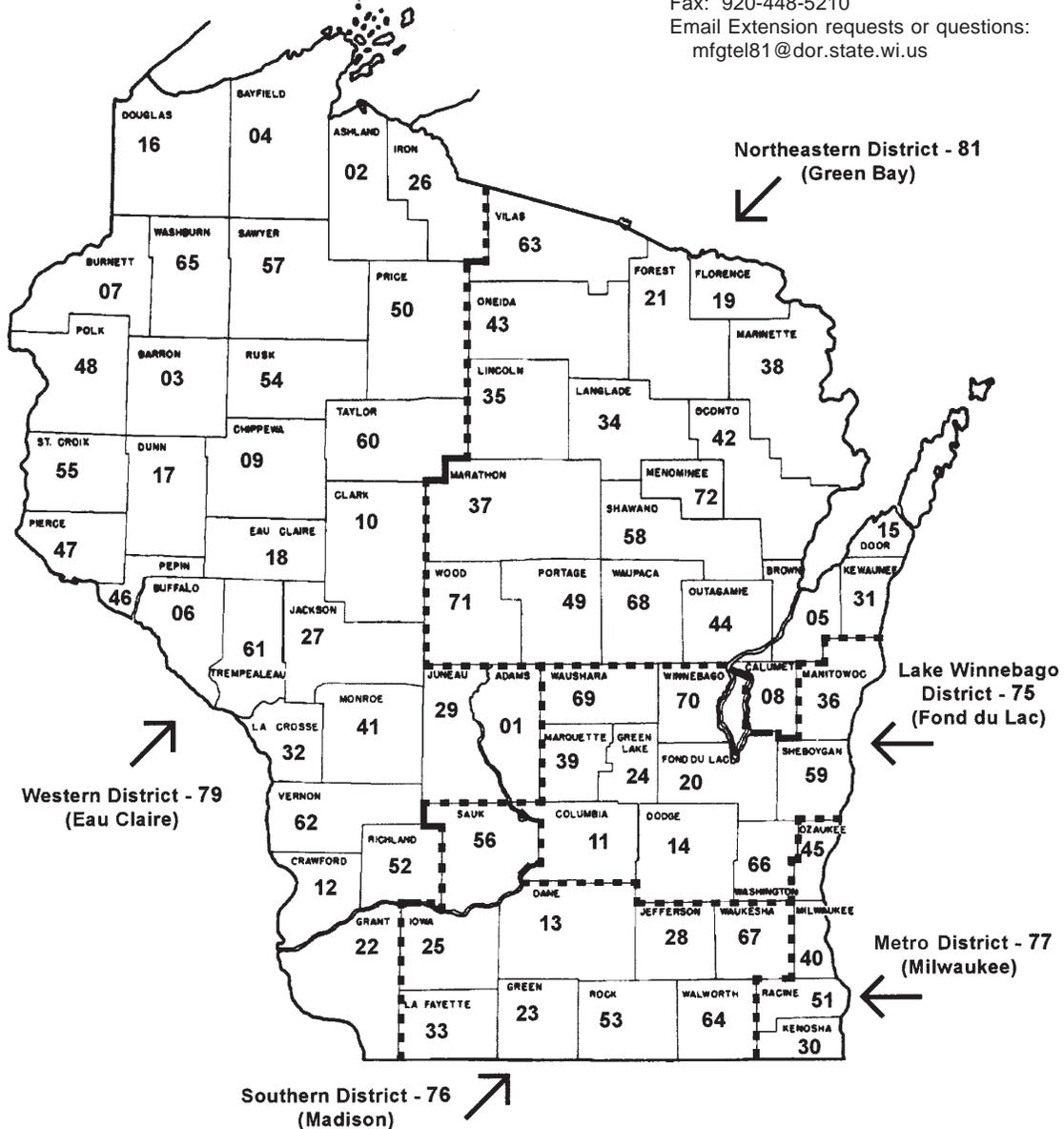
Lake Winnebago District – Area 75
Manufacturing & Utility Section Office
845 South Main Street, Suite 140
Fond du Lac, WI 54935-6116
Phone: 920-929-2962
Fax: 920-929-7202
Email Extension requests or questions:
mfgtel75@dor.state.wi.us

Metro District – Area 77
Manufacturing & Utility Section Office
Rm. 530 State Office Building
819 North 6th Street
Milwaukee, WI 53203-1610
Phone: 414-227-4456
Fax: 414-227-4095
Email Extension requests or questions:
mfgtel77@dor.state.wi.us

Southern District – Area 76
Manufacturing & Utility Section Office
Mailing Address: PO Box 8909
Madison, WI 53708-8909
Street Address: 2135 Rimrock Road, Mail Drop 3-424
Madison, WI 53713-1443
Phone: 608-267-2163
Fax: 608-267-1355
Email Extension requests or questions:
mfgtel76@dor.state.wi.us

Western District – Area 79
Manufacturing & Utility Section Office
707 South Barstow
Eau Claire, WI 54701-3894
Phone: 715-836-4925
Fax: 715-836-6690
Email Extension requests or questions:
mfgtel79@dor.state.wi.us

Northeastern District – Area 81
Manufacturing & Utility Section Office
200 N. Jefferson Street, Suite 626
Green Bay, WI 54301-5190
Phone: 920-448-5191
Fax: 920-448-5210
Email Extension requests or questions:
mfgtel81@dor.state.wi.us



GENERAL INSTRUCTIONS

DUE DATE – The form must be postmarked or received at the appropriate Manufacturing & Utility Section Office listed on Page 2 on or before March 1, 2006.

WHERE TO FILE YOUR RETURN

Mail your completed **original** return to the Wisconsin Department of Revenue, Manufacturing & Utility Section Office, **servicing the area in which the property is located**. **Faxed copies of the return are not acceptable because an original signature is required. We cannot accept faxes or copies of the signature.**

ASSESSMENT DATE

This form is used to arrive at the value of your real estate as of the close of January 1, 2006.

EXTENSION REQUESTS

The law grants one filing extension to April 3, 2006 if your request meets all of the following requirements:

- File an electronic extension for the M-R at www.dor.state.wi.us/forms/manuf/index.html. You can file for an extension electronically even though you cannot yet file the M-R electronically.
- If not filed electronically through the Wisconsin DOR website, an extension request must be in writing (not by telephone).
- It must be **electronic, sent by first class mail, or faxed** (postmarked or received) on or before March 1, 2006 (**one day late is denied**).
- Send your written request to the Manufacturing & Utility Section Office servicing the area in which the property is located, marked "Attn: Extensions". Refer to the extension email address on page 2 for the appropriate district office.
- You must include a list of **all computer numbers** (both real estate and personal property) for a manufacturer.
- Accountants must send a separate request for each manufacturer client.

Timely filed electronic extensions are acknowledged immediately on screen. If you want proof of mailing, we recommend obtaining a USPS certificate of mailing, a delivery service or email. We will not send an acknowledgment of the extension requests received other than those filed through our website. Failure to file a complete report by the due date or extension date will result in a filing penalty.

FILING PENALTY

The statutes require the Department of Revenue to assess a filing penalty if this return is not filed, filed late or not filed completely. This form is not considered properly or timely filed unless the return contains completed pages 5 and 6 plus all completed schedules.

STEPS FOR COMPLETING THE M-R RETURN

WE STRONGLY SUGGEST YOU COMPLETE THIS RETURN IN THE FOLLOWING SEQUENCE. LEAVE ALL SHADED AREAS BLANK.

Step	Schedule	Page	
1		5	Place the label in the top box after making necessary corrections. Please be sure computer number is showing.
2		5	Complete the location information.
3		5	Answer the questions regarding occupancy, use, sales, etc.
4	R-5	12	Complete this schedule if the property is leased.
5	R-6	12	Complete this schedule if the property is Waste Treatment.
6	Y-R	6	List the total capitalized (not depreciated) cost of this real estate as of January 1, 2005 and January 1, 2006. Then, list the additions and deletions during 2005. This MUST AGREE WITH YOUR ACCOUNTING RECORDS FOR THIS PROPERTY .
7		6	Complete the bottom of Schedule Y-R. This helps us prevent double assessments of building components you capitalized and reported as personal property.
8	B	5	Answer the "NO CHANGES" question if applicable. If NO CHANGES, go to step 10.
9			<p>Explain the additions and deletions you listed on Schedule Y-R by completing detail Schedules R-1, R-2, R-3, R-4, and R-6.</p> <p>IMPORTANT: ALL ADDITIONS AND DELETIONS REPORTED ON Y-R MUST BE EXPLAINED ON A DETAIL SCHEDULE EXCEPT:</p> <ol style="list-style-type: none"> 1. Land costs and size (explain on page 6 or attach note.)
	R-1	7,8 & 9	Report any new construction including construction not complete.
	R-2	10	Report any remodeling.
	R-3	11	Report any demolition by you or by acts of nature.
	R-4	11	Report any additions to the land improvements.
10	B	5	Complete Schedule B using values determined in step 9.
11		5	Sign the completed return and make a copy for yourself.
12			Mail us the original completed return by due date, only completed schedules need to be included. See due date above and mailing address on page 2. Staple the return in the upper left corner. Faxed copies of the return are not acceptable because an original signature is required.

THE MAILING LABEL

Peel off the label from the front of this booklet and place it in the address area on page 5 of the return you will be submitting. If the name or address is in error or has changed, draw a line through the incorrect information and print the correct information directly above or below the error.

IMPORTANT: IF YOU HAVE A POST OFFICE BOX AND IT IS NOT SHOWN, PLEASE WRITE IT ON THE MAILING LABEL (OR NEARBY) AND MAKE CERTAIN THE PROPER ZIP CODE IS SHOWN.

The label information includes:

- Line 1 Name of the municipality where real estate is located.
- Line 2 The computer number followed by the local parcel number.
- Line 3 & 4 Legal owner of the property per county records
- Line 5-7 Mailing address

EXEMPTION OF WASTE TREATMENT PROPERTY

Sec. 70.11(21)(a), Wis. Stats., provides for the exemption of property purchased or constructed as a waste treatment facility. Costs associated with items that qualify for waste treatment exemption under Section 70.11(21) must be reported on line 7, part 1 of Schedule Y-R on page 6. Also refer to Question 5, page 5 for further details.

All new exemption or reporting changes (previously exempt property that is retired, replaced, disposed of, moved, sold, or no longer used) must be reported on Schedule R-6, page 12.

ANNUAL ASSESSMENT SEQUENCE FOR 2006

- January 1** Assessment date. The assessment is based on your real estate as of that date. Please report accordingly.
- March 1** Last day to file electronically, mail, fax or email for filing extension for this form. See instructions on page 3.
- March 1** M-R form **due if you have not** requested a filing extension.
- April 3** M-R form **due if you have** timely requested a filing extension.
- April, May, June** Mailing of assessment notices. Please call if you have not received the notice by the end of June. Your local municipal clerk also receives a copy of the notice. Penalty notices (if applicable) are mailed at the same time as the assessment notices and penalty payments are due to the department within 30 days.
- Next 60 days** Appeal period. You and the municipality each have the right to appeal the assessment within 60 days of the issuance date on the notice. Penalties may also be appealed.
- Oct. & Nov.** The fair market assessment is equated to the same level of assessment as all other property in the municipality. Then an "equated" assessment roll is sent to the municipal clerk, who prepares the tax bill.
- Dec., Jan., etc.** The real estate owner pays the tax bill to the local municipal treasurer.

Comments / Suggestions

We appreciate your comments and suggestions on forms. Please submit them with your return.

FORM M-R

WISCONSIN MANUFACTURING REAL ESTATE RETURN ASSESSMENT DATE JANUARY 1, 2006

2006

PLEASE SEE INSTRUCTIONS and follow sequence of completion on page 3.

PLACE LABEL HERE

Computer Number _ _ _ _ _ _ _ R _ _ _ _ _ _ _ _ _ _		SIC Code
Name		PO Box
Street		
City	State	Zip

**DUE DATE
March 1, 2006**

THIS PROPERTY IS LOCATED IN THE

Town Village City

of _____

Municipality: _____

County: _____

Street Address: _____

FOR DEPARTMENT USE ONLY			
PENALTY		Stamp	
<input type="checkbox"/> 10 days or less	<input type="checkbox"/> 31+ days		
<input type="checkbox"/> 11-30 days	<input type="checkbox"/> Cancel		
Extension: <input type="checkbox"/> Yes			
Date of Mailing _____			
Type _____			
	Initial		Date
Log In	_____		_____
Preaudit	_____		_____
Audit	_____	_____	
Review	_____	_____	

(R. 11-05)

- Is this property VACATED/NON-OPERATING? Yes No If vacant, what percent is vacant? _____ %
(Circle most appropriate description.)
- During the last two years, did you (BUY), (SELL), or (LIST/OFFER FOR SALE) - **this property**? Yes No
If Yes, circle one of the above and give the date and price. Date _____ \$ _____
- Has there been an appraisal made on this property for any purpose since January 1, 2005? Yes No
If Yes, give the date and value; please attach a complete copy. Date _____ \$ _____
- Is any portion(s) of this real estate (land, land improvements, or structures) used for waste treatment of air or water pollution? **If yes**, see page 12, schedule R-6. Yes No

SCHEDULE B – SUMMARY OF ALL REAL ESTATE CHANGES AS OF JANUARY 1, 2006

CHECK THIS BOX IF ABSOLUTELY NO REAL ESTATE CHANGES TO THIS PARCEL HAVE OCCURRED SINCE JANUARY 1, 2005 (SCHEDULE Y-R MUST STILL BE COMPLETED) } **NO CHANGES**

NOTE: PARTIAL CONSTRUCTION MUST BE REPORTED.

CHANGES – COMPLETE PROPER SCHEDULES	DECLARED VALUE	LEAVE BLANK
1. New Construction (from Schedule R-1)	\$	
2. Remodeling (from Schedule R-2)	\$	
3. Demolitions (from Schedule R-3)	\$	
4. Land Improvements (from Schedule R-4)	\$	

I, the undersigned, declare under penalties of law that I have personally examined this return and completed schedules. To the best of my knowledge and belief it is true, correct and complete. **NOTE: Original signature is required.**

Mail this completed return to the appropriate District Office listed on page 2.

PREPARER SIGN HERE	Please Print Name		Email	
	Signature		Telephone Number EXT.#	
	Firm or Title		Date	
MANUF/ OWNER SIGN HERE	Please Print Name		Email	
	Signature		Telephone Number EXT.#	
	Firm or Title		Date	

SCHEDULE Y-R SUMMARY OF ACCOUNTING RECORDS

WHAT TO REPORT:

All real estate accounts for **this** parcel are summarized and reported here.

INCLUDE: Everything just as it appears on your accounting records, including construction in progress.

Building and building components that are exempt under s. 70.11(27) as manufacturing machinery and equipment should be reported on line 7 - Other.

* Items normally assessed as real estate (heating, lighting, plumbing, remodeling, office finish, land improvements, etc.) which you have capitalized as personal property because of investment tax credit or other considerations. Attach an itemized list of the Building Components and related costs included in this figure.

** See Schedule R-6 on page 12 if a change occurred.

HOW TO REPORT:

Col. 2: Enter your balance as of Jan. 1 last year. Refer to last year's Schedule Y-R, Column 5.

Col. 3: Enter the costs of additions from Jan. 1, 2005 to Jan. 1, 2006. Note: if you have additions, you must complete the appropriate schedule; Schedule R-1 for New Construction, Schedule R-2 for Remodeling, Schedule R-4 for Land Improvements, Schedule R-6 for Waste Treatment property.

Col. 4: Enter the costs of deletions from Jan. 1, 2005 to Jan. 1, 2006 and complete Schedule R-3 Demolitions.

Col. 5: Compute the net amount and enter it in Column 5. Column 5 should reflect your accounting records of your real estate on January 1, 2006. Please explain any differences.

PART 1 TOTAL REAL ESTATE ORIGINAL COSTS FROM YOUR ACCOUNTING RECORDS

(column 1) PROPERTY TYPE OR ACCOUNT	(column 2) January 1, 2005 Original Cost	(column 3) Additions During 2005	(column 4) Deletions During 2005	(column 5) January 1, 2006 Original Cost
1. Land Cost			()	
2. Land Improvement Cost			()	
3. Building(s) Cost			()	
4. Building Components Cost *			()	
5. Construction in Progress Costs (real estate only)			()	
6. Waste Treatment Costs (RE only) **			()	
7. Other:			()	
TOTAL (Rows 1-7)			()	
	January 1, 2005	Additions During 2005	Deletions During 2005	January 1, 2006
Land Size (Acres or S.F.)			()	

PART 2 CLASSIFY ITEMS AS REAL ESTATE OR PERSONAL PROPERTY

HELP PREVENT DOUBLE ASSESSMENTS. Check the appropriate box for the items listed.

RE = Real Estate	Reported as RE: M-R Form	Reported as PP: M-P Form	Not Applicable	PP=Personal Property	Reported as RE: M-R Form	Reported as PP: M-P Form	Not Applicable
NORMALLY ASSESSED AS RE				NORMALLY ASSESSED AS PP			
Boilers for building heat				Process boilers (always taxable)			
Building HVAC equipment				Process power wiring (exempt)			
Building electrical service				Process piping (exempt)			
Plumbing piping and fixtures				Conveyors			
Sprinkler equipment				Moveable office partitions			
Dock levelers				Transformers (taxable)			
Central air conditioning				Machine foundations (exempt)			
Railroad siding				Portable air conditioners			
Elevators				Tanks/Silos			
Truck scales				Cranes and craneways			
Other:				Refrigeration equipment			
				Other:			

NEW CONSTRUCTION BUILDING SKETCH

Name									
Computer Number									
							R		

WHAT TO REPORT:

Include construction begun and/or completed between January 1, 2005 and January 1, 2006. Indicate on building sketch the relationship of this structure to existing buildings. Be sure to include partial construction not reported in last year's report.

NOTE:

If blueprints or drawings are available concerning new construction, you may submit them in lieu of completing the sketch. You are encouraged to add supplemental pages, drawings or photographs to help describe the new construction.

Scale: 1" = _____ Ft.



EXAMPLE: Scale 1" = 100'

1) Outline bldg. dimensions to scale & label measurements.
2) Outline interior partitions and identify area's use.

Computations & Other Pertinent Data:

**SCHEDULE R-1, PART 2 –
NEW CONSTRUCTION COSTS**

Name									
Computer Number									
							R		

Complete schedule or send us copies of contract or billings.

WHAT TO REPORT:

List your expected (or actual if complete) construction costs.

EXCLUDE:

Remodeling, Demolition and Land Improvement and Waste Treatment costs. These costs are reported on Schedule R-2, R-3, R-4, and R-6, Pages 10-12. Also exclude cost not paid by you.

GUIDELINES FOR REPORTING COSTS

SITE PREPARATION: Costs incurred in preparing site for use such as: clearing, excavating, and grading.

SUPERSTRUCTURE (i.e., CONCRETE/MASONRY WORK, FRAMING, WALLS, ROOF, INSULATION AND STRUCTURAL FLOORS)

ELECTRICAL: Costs of the lighting, power, and electrical systems.

PLUMBING: Cost of the plumbing system.

SPRINKLER SYSTEM: Cost incurred for sprinkler fire protection system. Please report the cost of a chemical fire protection system on line 9 or 10.

HVAC: Costs incurred for the heating, ventilating and air conditioning systems.

FINISH: Costs incurred for interior partitions, and finish to floors, walls and ceilings.

START UP COSTS: Overhead costs not directly associated with any specific building component such as architect fees, permits, interest (if capitalized), legal fees, etc.

OTHER: Costs of other building items such as cranes, craneways, elevators, security system, dock levelers, mezzanines, exterior facings, etc.

- Acted as own general contractor
- Hired general contractor

1	Site preparation	\$	
2	Super Structure		
3	Electrical/Lighting/Power		
4	Plumbing		
5	Sprinkler system		
6	HVAC		
7	Finish – partitions, also interior finish on floors, walls, & ceilings		
8	Start up costs (soft costs, architect fees, etc.)		
9	Other _____		
10	Other _____		
11	If costs include items you feel may qualify as EXEMPT MACHINERY AND EQUIPMENT (i.e., special machine foundations, production power wiring or process piping), please attach an explanatory note and documentation		(_____)
12	TOTAL COST of construction upon completion		
13	PERCENT COMPLETE ON January 1, 2006 (use cost incurred, not cost paid, to calculate)		
14	TOTAL BUILDING COST incurred January 1, 2006 (Excluding Ex M&E) (multiply line 12 by line 13)		
15	IMPORTANT: Deduct amount of construction reported last year		(_____)
16	NET AMOUNT to be reported this year. Enter here and on Schedule B, Line 1		
17	YOUR ESTIMATE of market value of construction as of January 1, 2006	\$	

If line 17 is different than Line 14, please attach an explanation.

FOR DEPARTMENT USE ONLY	Phys. Res.	Ind.Bldg. Func. Res.	Overall Func. Res.	Loc. Res.	Other Eco. Res.	OARes.
Comments:						
	Total S.F.			\$	\$/SF	

Name									
Computer Number									
							R		

SCHEDULE R-5 – REAL ESTATE LEASE

WHAT TO REPORT:

Identify market rentals. Real estate leases between related parties are usually not market rentals.

EXAMPLES:

Examples of related rentals would be: intrafamily leases; corporate or business leases between corporate officers, stockholders or owners of the enterprise.

Note: Make additional copies of this page if more than 2 tenants.

<p>Tenant #1</p> <p>Name: _____</p> <p>_____</p> <p>Address: _____</p> <p>_____</p> <p>_____</p>	<p style="text-align: center;">CURRENT LEASE INFORMATION</p> <p>Sq. Ft. Leased: _____</p> <p>Length of lease: _____</p> <p>Inception date: _____</p> <p>Annual rent: _____</p> <p style="text-align: right;"> <input type="checkbox"/> Gross <input type="checkbox"/> Net </p>
<p>1. Are there leasehold improvements (building components or land improvements) on this parcel NOT owned by you? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. Is the owner related to the tenant? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. Nature of the relationship: _____</p>	

<p>Tenant #2</p> <p>Name: _____</p> <p>_____</p> <p>Address: _____</p> <p>_____</p> <p>_____</p>	<p style="text-align: center;">CURRENT LEASE INFORMATION</p> <p>Sq. Ft. Leased: _____</p> <p>Length of lease: _____</p> <p>Inception date: _____</p> <p>Annual rent: _____</p> <p style="text-align: right;"> <input type="checkbox"/> Gross <input type="checkbox"/> Net </p>
<p>1. Are there leasehold improvements (building components or land improvements) on this parcel NOT owned by you? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. Is the owner related to the tenant? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. Nature of the relationship: _____</p>	

SCHEDULE R-6 – WASTE TREATMENT

<p>1. Has there been a change in the status of waste treatment on this piece of Real Estate during 2005? (Examples: New additional buildings or structures, areas of land used for waste treatment changed; no longer being used for Waste Treatment; crops on vacant land being sold; etc.)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>2. If Yes, explain change that occurred in 2005.</p> <p>_____</p> <p>_____</p> <p>_____</p>	